the political subdivisions to afford them relief from pressing financial problems, and (2) to establish new congressional districts in Maryland in accordance with rules laid down by the courts.

The legislation which you enacted enabling Baltimore City and the Counties to levy, on a temporary basis, taxes on earnings or income does not purport to be a substitute for the comprehensive tax program which was proposed by the Special Legislative Commission on State and Local Taxation and Financial Relations and which failed of passage at the regular session. But it does offer the political subdivisions an opportunity to meet their current financial obligations without increasing appreciably the already heavy tax on real estate.

It is to be hoped that a sweeping revision of our tax and fiscal structure, in the nature of the plan proposed by the Commission on State and Local Taxation and Financial Relations, can be accomplished in the near future.

I commend you for the effort you made to solve the harrowing problem of congressional redistricting.

Again, let me express my gratitude to you for your willingness to make this special effort in resolving these matters, and as this the last session comes to a close I extend to all of you my very best wishes for good health, happiness and success in the future.

With kindest personal regards, I am

Sincerely,

J. MILLARD TAWES.

Governor.

Read and adopted.

ADJOURNMENT

At 9:10 P.M. April 5, 1966, on motion of Mr. Hess, duly seconded, the House stood adjourned, Sine die.